



CITY OF FORT LAUDERDALE FY 2018 PRELIMINARY BUDGET

Finance Department



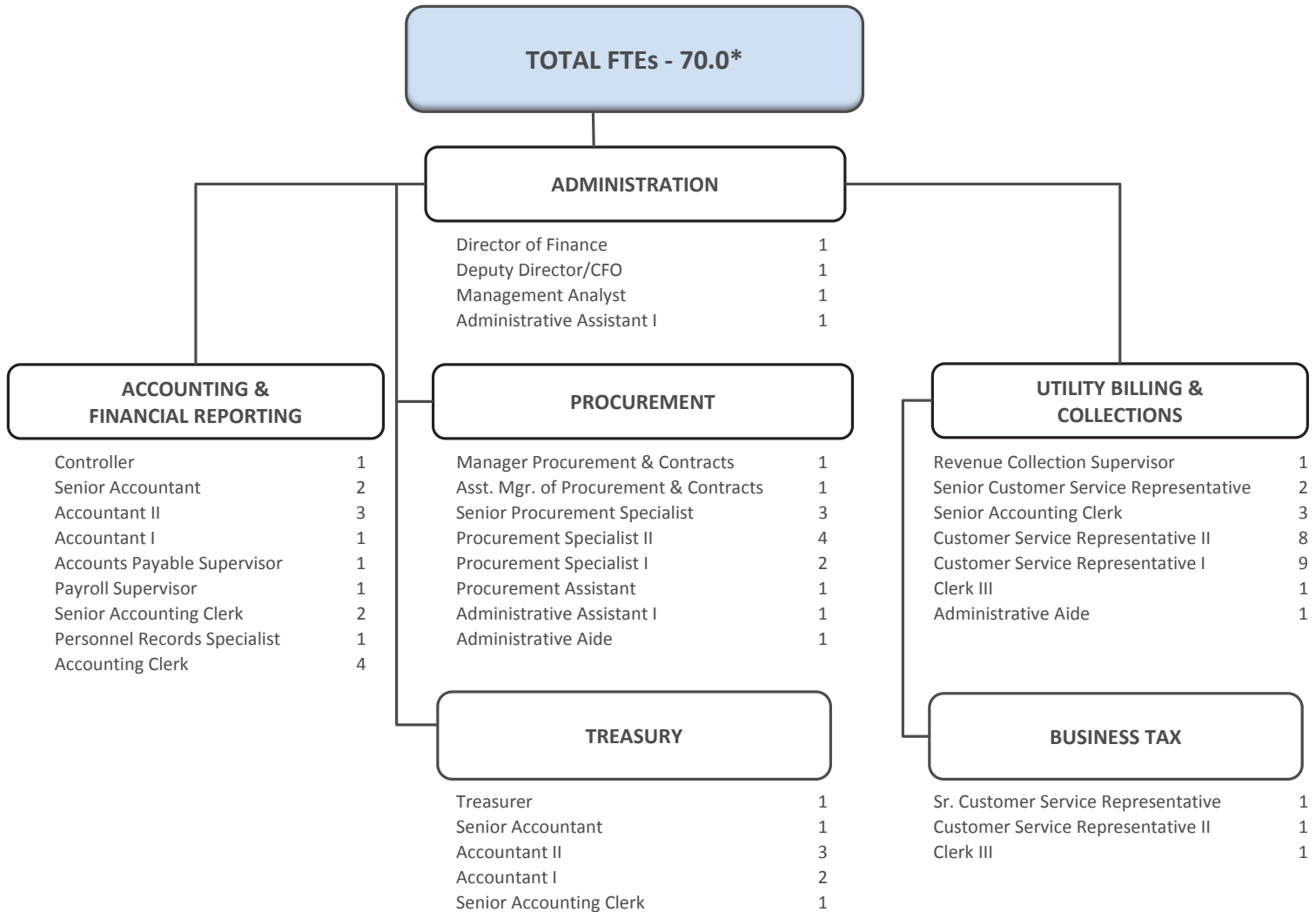


Finance Department

The mission of the Finance Department is to safeguard the City's assets and financial affairs, provide for the long-term financial stability, integrity, and accountability of the City's financial resources, and ensure expenditure of City funds are conducted in a manner that will instill our neighbors' trust and provide best value to the City. The department is a valuable internal financial resource to all City departments, and strives to provide excellent service to investors and other entities conducting financial and purchasing transactions in accordance with accounting and procurement standards for state and local governments. To achieve its mission, the Finance Department provides services through the functions of financial administration, utility billing and collection, accounting and financial reporting, revenue and debt, and procurement services. As an integral part of the Internal Support Platform, Finance ensures all City departments follow sound fiscal management procedures, and the fair, open, and transparent procurement of goods and services, thereby allowing the City to obtain fiscal efficiencies, while maximizing resources and lessening financial burdens.

Finance Department

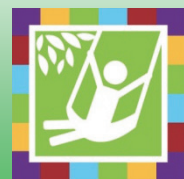
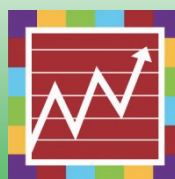
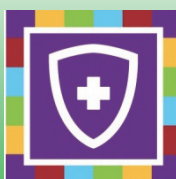
FY 2017 Adopted Budget Organizational Chart



*Full Time Equivalent (FTE) includes new position(s)

<i>Amended FY 2016</i>	<i>Adopted FY 2017</i>	<i>Difference</i>
67.0	70.0	3.0

Finance Department General Fund



Finance Department - General Fund

Departmental Financial Summary

Financial Summary - Funding Source

	FY 2016 Actual	FY 2017 Amended	FY 2017 Year-to-Date as of 03/31/2017	FY 2017 Estimate	FY 2018 Department Request	FY 2018 Budget Recommended	FY 2017 Amended vs. FY 2018	Percent Difference
General Fund - 001	\$ 5,642,683	6,287,663	3,003,292	5,872,302	5,903,140	5,878,222	(409,441)	(6.5%)
Total Funding	5,642,683	6,287,663	3,003,292	5,872,302	5,903,140	5,878,222	(409,441)	(6.5%)

Financial Summary - Program Expenditures

	FY 2016 Actual	FY 2017 Amended	FY 2017 Year-to-Date as of 03/31/2017	FY 2017 Estimate	FY 2018 Department Request	FY 2018 Budget Recommended	FY 2017 Amended vs. FY 2018	Percent Difference
Administration	892,953	1,014,272	521,259	1,018,023	1,021,642	982,773	(31,499)	(3.1%)
Central Accounting	1,743,056	1,746,380	932,182	1,668,331	1,721,102	1,711,957	(34,423)	(2.0%)
Treasury	1,322,156	1,697,116	691,194	1,499,525	1,460,374	1,432,350	(264,766)	(15.6%)
Procurement	1,397,965	1,502,936	699,989	1,366,149	1,420,136	1,387,937	(114,999)	(7.7%)
Business Tax	286,554	326,959	158,669	320,274	279,886	363,205	35,746	10.9%
Total Expenditures	5,642,683	6,287,663	3,003,292	5,872,302	5,903,140	5,878,222	(409,941)	(6.5%)

Financial Summary - Category Expenditures

	FY 2016 Actual	FY 2017 Amended	FY 2017 Year-to-Date as of 03/31/2017	FY 2017 Estimate	FY 2018 Department Request	FY 2018 Budget Recommended	FY 2017 Amended vs. FY 2018	Percent Difference
Personal Services	4,632,261	5,051,674	2,577,653	4,782,103	4,905,323	4,851,109	(200,565)	(4.0%)
Operating Expenses	1,010,422	1,235,989	425,639	1,090,199	997,817	1,027,113	(209,376)	(16.9%)
Total Expenditures	\$ 5,642,683	6,287,663	3,003,292	5,872,302	5,903,140	5,878,222	(409,941)	(6.5%)
<i>Full Time Equivalents (FTEs)</i>	<i>42.0</i>	<i>45.0</i>	<i>45.0</i>	<i>45.0</i>	<i>44.0</i>	<i>44.0</i>	<i>-</i>	<i>0.0%</i>

FY 2018 Major Variances

Personal Services

Decrease due to the removal of a temporary full-time Senior Procurement Specialist position funded in Fiscal Year 2017	\$ (127,582)
Decrease due to the reduction in General Employee Pension allocation	(149,678)

Operating Expenses

Decrease in professional, banking, and investment services due to prior year encumbrances carried into Fiscal Year 2017	(119,000)
Decrease in the cost of investment management services to consultants	(53,000)

FY 2018 Budget Modification Requests



FY 2018 BUDGET MODIFICATION SUMMARY

Finance Department - 001 General Fund

Priority #	Request Type	Title of Request	# of Pos	Net Cost	Page #
1	Position - New	Efficiency in production of required reports, implement accounting standards and avoid audit findings	1.00	90,609	6
2	Capital Outlay - New	LaserFiche	0.00	49,745	8
3	Program - Revised	Computer Upgrades - Laptops	0.00	12,648	10
4	Position - New	Improve the efficiency, morale, response time and organization of Business Tax	1.00	71,898	11
5	Program - Revised	Certified Professional Buyer Training and Various Schools	0.00	12,550	13
			2.00	\$237,450	

FY 2018 BUDGET MODIFICATION FORM**Finance - 001 General Fund****Priority No:** 1**Title of Request:** Efficiency in prod of req reports, implement acct stnds and avoid audit findings**Request Type:** Position - New

New Position(s) Requested:	Position(s) Eliminated:	Change in Part-Time:	Total Change in FTEs:
1.00	0.00	0.00	1.00

Basis of justification: Improvement, revenue generating, mandated, cost reduction, workload change. Please state what will be the consequence if this request is not funded?

The Accounting and Financial Reporting division is tasked with ensuring that all transactions are properly recorded. One of the main responsibilities of this division is to prepare the Comprehensive Annual Financial Report (CAFR), which consists of approximately 5,000 lines of data consolidated into 30 funds. The preparation of the CAFR is a manual process that takes about 6 months to complete and is about 180 pages long. The division is also responsible for preparing the monthly financial report, the Popular Annual Financial Report (PAFR), State and Federal Reports.

The division historically had an Accountant II position dedicated to assist with the task of preparing these required documents. The loss of this position to reclassification has led to greater workload challenges for the remaining team members, as the functions previously performed by this position were distributed amongst the other Accountants within the division. Along with producing the required reports that promote and ensure transparency, the division is responsible for year -end closing of the financial accounts, research and implementation of new Governmental Accounting Standard Board's pronouncements, and ensuring financial transactions are properly posted and in a timely manner. The increased workload has created a significant constraint in efficiency and timely completion of required assignments. These challenges are most noticeable during the completion of the audit, budget, and special projects. This has resulted in low employee morale affecting the City 's vision of encouraging a work-life balance. In order to continue the level of service expected by the City to its neighbors, the division is requesting an Accountant II position to meet its programmatic service goals, avoid low staff morale due to backlog of production, and assist in avoiding potential audit findings.

(For New Position Request) Can this function be better / more efficiently performed by a third party? Why or Why Not?

No, since CAFR preparation is an internal function, it requires knowledge of the City's operations and funds, and can't be performed more efficiently by a third party.

Performance Measures:

Measure Type	Request Description	FY 2017 Target	FY 2018 Target	FY 2018 Target with Modification
Efficiency	Comprehensive Annual Financial Report	3/31/17	3/31/18	2/28/18
Efficiency	Annual Bondholder's Report Submission	5/31/17	5/31/18	4/30/18
Efficiency	Popular Annual Financial Report Approval & Submission	3/31/17	3/31/17	2/28/18
Efficiency	Annual Financial Report	6/30/17	6/30/18	4/30/18

Strategic Connections:

Cylinder: Internal Support

Goal: Be a leader government organization, managing resources wisely and sustainably

Objective: Ensure sound fiscal management

Source of Justification: Not identified in an approved plan

Position Requests:

PosType	JobCode	Job Description
Add Position	0049L	ACCOUNTANT II

Expenditure Amounts:

One Time Expense	Expenditure Amt. Requested:	Job Description	Index Code	Sub Object	SubObject Title
<input type="checkbox"/>	63,169	ACCOUNTANT II	FIN020101	1101	PERMANENT SALARIES
<input type="checkbox"/>	1,440	ACCOUNTANT II	FIN020101	1407	EXPENSE ALLOWANCES
<input type="checkbox"/>	4,943	ACCOUNTANT II	FIN020101	2301	SOC SEC/MEDICARE
<input type="checkbox"/>	5,685	ACCOUNTANT II	FIN020101	2299	PENSION - DEF CONT
<input type="checkbox"/>	9,902	ACCOUNTANT II	FIN020101	2404	HEALTH INSURANCE
<input checked="" type="checkbox"/>	2,500	ACCOUNTANT II	FIN020101	3925	OFFICE EQUIP < \$5000
<input type="checkbox"/>	1,500	ACCOUNTANT II	FIN020101	3928	OFFICE SUPPLIES
<input type="checkbox"/>	1,400	FGFOA School of Governmental Finance	FIN020101	4116	SCHOOLS
<input type="checkbox"/>	70	SFGFOA & FGFOA Memberships	FIN020101	4113	MEMBERSHIPS/DUES
	90,609	Total Expenditure			

FY 2018 BUDGET MODIFICATION FORM

Finance - 001 General Fund



Priority No: 2

Title of Request: LaserFiche

Request Type: Capital Outlay – New

New Position(s) Requested:	Position(s) Eliminated:	Change in Part-Time:	Total Change in FTEs:
0.00	0.00	0.00	0.00

Basis of justification: Improvement, revenue generating, mandated, cost reduction, workload change. Please state what will be the consequence if this request is not funded?

In an effort to be more efficient with our time and to better serve our internal support departments, the Finance Department is requesting funding in the amount of \$49,745 to implement LaserFiche. Most of the processes in the Finance Department are manual, requiring hard copy documents to be routed for processing. The department handles thousands of pieces of paper a year. The records retention schedule from the State of Florida requires municipalities to maintain records anywhere from 1 to 50 years. Our team builders will be able to retrieve, organize, manage, and route documents in minutes. Acquiring LaserFiche will not only help the Finance Department become more efficient, it will also help other City departments retrieve documents without having to wait for someone in Finance to retrieve the documents for them.

(For New Position Request) Can this function be better / more efficiently performed by a third party? Why or Why Not?

Performance Measures:

Measure Type	Request Description	FY 2017 Target	FY 2018 Target	FY 2018 Target with Modification
ClearPoint	N/A	N/A	N/A	N/A

Strategic Connections:

Cylinder: Internal Support

Goal: Be a leader government organization, managing resources wisely and sustainably

Objective: Ensure sound fiscal management

Source of Justification: Not identified in an approved plan

Position Requests:

PosType	JobCode	Job Description
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Expenditure Amounts:

One Time Expense	Expenditure Amt. Requested:	Job Description	Index Code	Sub Object	SubObject Title
<input checked="" type="checkbox"/>	21,120	44 User Licenses	FIN010101	3907	DATA PROC SUPPLIES
<input checked="" type="checkbox"/>	915	Desktop Scanning License (Pack of 10)	FIN010101	3907	DATA PROC SUPPLIES
<input checked="" type="checkbox"/>	220	Desktop Scanning Licesnse (Pack of 10) - Maintenance	FIN010101	3401	COMPUTER MAINT
<input checked="" type="checkbox"/>	9,460	Scanner Fi-7160 - 60 ppm	FIN010101	3925	OFFICE EQUIP < \$5000
<input checked="" type="checkbox"/>	8,960	Records Management Training - 4 sessions up to 10 people	FIN010101	3299	OTHER SERVICES

<input checked="" type="checkbox"/>	4,000	FIN010101	3299	OTHER SERVICES
		<i>Records Management Travel Cost - 4 sessions up to 10 people</i>		
<input checked="" type="checkbox"/>	5,070	FIN010101	3401	COMPUTER MAINT
		<i>User Licenses - Maintenance</i>		
	49,745	<i>Total Expenditure</i>		

FY 2018 BUDGET MODIFICATION FORM**Finance - 001 General Fund**

Priority No: 3

Title of Request: Computer Upgrades - Laptops

Request Type: Program - Revised

New Position(s) Requested:	Position(s) Eliminated:	Change in Part-Time:	Total Change in FTEs:
0.00	0.00	0.00	0.00

Basis of justification: Improvement, revenue generating, mandated, cost reduction, workload change. Please state what will be the consequence if this request is not funded?

Finance is requesting eight laptop upgrades for professional staff (Accountants) in Treasury and Accounting. Laptop upgrades will increase productivity of staff by enabling employees to utilize flexible work schedules and perform job related functions outside of traditional work hours and absent from City Hall. This added flexibility/productivity will benefit the City, as it will allow Community Builders to work remotely during the peak season increasing moral and timeliness of audit assignments.

(For New Position Request) Can this function be better / more efficiently performed by a third party? Why or Why Not?

Performance Measures:

Measure Type	Request Description	FY 2017 Target	FY 2018 Target	FY 2018 Target with Modification
ClearPoint	N/A	N/A	N/A	N/A

Strategic Connections:

Cylinder: Internal Support

Goal: Be a leader government organization, managing resources wisely and sustainably

Objective: Achieve excellent procurement services through technological advancements, improved procedures, and outreach programs

Source of Justification: Not identified in an approved plan

Position Requests:

PosType	JobCode	Job Description
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Expenditure Amounts:

One Time Expense	Expenditure Amt. Requested:	Job Description	Index Code	Sub Object	SubObject Title
<input checked="" type="checkbox"/>	6,324	Laptop, Docking Station with Monitor Stand	FIN020101	3925	OFFICE EQUIP < \$5000
<input checked="" type="checkbox"/>	6,324	Laptop, Docking Station with Monitor Stand	FIN040101	3925	OFFICE EQUIP < \$5000
	12,648	Total Expenditure			

FY 2018 BUDGET MODIFICATION FORM

Finance - 001 General Fund

Priority No: 4

Title of Request: Improve the efficiency, morale, response time and organization of Business Tax

Request Type: Position - New

New Position(s) Requested:	Position(s) Eliminated:	Change in Part-Time:	Total Change in FTEs:
1.00	0.00	0.00	1.00

Basis of justification: Improvement, revenue generating, mandated, cost reduction, workload change. Please state what will be the consequence if this request is not funded?

The Business Tax Division of the Finance Department is requesting support in order to increase the efficiency and overall functioning of the division. The goal of this request is to increase the number of businesses complying with the City Code; thereby, increasing the revenue generated in the Division.

In order to achieve this goal, the division is requesting a supervisory position in Business Tax that would be responsible for identifying non-compliant businesses operating in the City of Fort Lauderdale, and working with the Code Division of the City in citing these businesses. The identification of these businesses would be achieved by working with other agencies, such as Broward County and State of Florida, through their websites and telephone contacts. The person in this position would be required to initiate the enforcement of citations of non-compliant businesses. Since the addition of a previous position (Sr. Customer Service Representative) to increase programmatic revenues in the Business Tax Division, the total revenue to the City's budget has increased 26%. This supervisory position will be able to concentrate on collections, updating City Codes as it pertains to business tax, and review processes and procedures for effectiveness and efficiency, implementing new technology for business self-service, and providing a better overall experience for the business community.

Additionally, the division wants to continually improve its internal and external services for its staff and the business community. Currently there is a gaping need in the division in update of outdated ordinances and timely processing of billing and payments of more than 16,000 accounts. With the current staffing, the workload often requires staff to work many hours of overtime just to stay afloat on accounts. Adding a supervisory position would alleviate many of the pressures placed on current staffing, as well as allow the division to update those ordinances that have been placed on hold due to the high volume of time-sensitive account processing work. Along with alleviating the current work-load challenges, an added supervisory position would be able to provide more expedient responses to the business community, allowing current staff to focus on and expediently respond to neighbor inquiries about their accounts.

(For New Position Request) Can this function be better / more efficiently performed by a third party? Why or Why Not?

Performance Measures:

Measure Type	Request Description	FY 2017 Target	FY 2018 Target	FY 2018 Target with Modification
ClearPoint	Percent of delinquent accounts increased annually	17	10	10
ClearPoint	Percent of compliant businesses	26	30	40

Strategic Connections:

Cylinder: Internal Support

Goal: Be a leader government organization, managing resources wisely and sustainably

Objective: Ensure sound fiscal management

Source of Justification: Commission Annual Action Plan

Position Requests:

PosType	JobCode	Job Description
Add Position	0083M	OFFICE SUPERVISOR

Expenditure Amounts:

One Time Expense	Expenditure Amt. Requested:	Job Description	Index Code	Sub Object	SubObject Title
<input type="checkbox"/>	48,534	OFFICE SUPERVISOR	FIN090909	1101	PERMANENT SALARIES
<input type="checkbox"/>	960	OFFICE SUPERVISOR	FIN090909	1407	EXPENSE ALLOWANCES
<input type="checkbox"/>	3,786	OFFICE SUPERVISOR	FIN090909	2301	SOC SEC/MEDICARE
<input type="checkbox"/>	4,368	OFFICE SUPERVISOR	FIN090909	2299	PENSION - DEF CONT
<input type="checkbox"/>	9,902	OFFICE SUPERVISOR	FIN090909	2404	HEALTH INSURANCE
<input type="checkbox"/>	1,248	<i>User Software Licenses</i>	FIN090909	3907	DATA PROC SUPPLIES
<input type="checkbox"/>	300	<i>Office Supplies</i>	FIN090909	3928	OFFICE SUPPLIES
<input type="checkbox"/>	300	<i>Training</i>	FIN090909	4101	CERTIFICATION TRAIN
<input checked="" type="checkbox"/>	2,500	<i>Computer & Telephone lines</i>	FIN090909	3925	OFFICE EQUIP < \$5000
	71,898	Total Expenditure			

FY 2018 BUDGET MODIFICATION FORM

Finance - 001 General Fund



Priority No: 5

Title of Request: Certified Professional Buyer Training and Various Schools

Request Type: Program - Revised

New Position(s) Requested:	Position(s) Eliminated:	Change in Part-Time:	Total Change in FTEs:
0.00	0.00	0.00	0.00

Basis of justification: Improvement, revenue generating, mandated, cost reduction, workload change. Please state what will be the consequence if this request is not funded?

The Procurement and Contracts Division of the Finance Department is requesting funding for Certification Training and Schools to train and develop staff in the procurement field.

For the certification training, Procurement would like to send two (2) Procurement Specialists to a 16-hour Certified Professional Public Buyer (CPPB) Online Prep Course and to have them take the CPPB Exam in order to attain certification. CPPB certification has become a common standard in the field of government procurement and demonstrates a high standard of competency in the public procurement profession. Staff certification is essential for the City to retain Procurement Awards such as the "Achievement of Excellence in Procurement" which Procurement Services has received for 10+ years.

The total requested is based on the following:

Two (2) Procurement Specialist II positions:

CPPB Online Prep Course \$500x2 = \$1,000
 CPPB Exam Application \$225x2 = \$450
 CPPB Exam \$300x2 = \$600

Procurement's request for funding for schools will allow staff to receive training in procurement related topics that will enhance their knowledge, understanding and application of procurement standards, and keep them up-to-date on changes in such standards over time. Training will include a variety of topics provided through various classes, courses, seminars, webinars, or other educational methods at colleges, universities, National Institute of Government Procurement (NIGP) sites, National Contract Management Association (NCMA) sites, American Purchasing Society sites, online, etc. Finance/Procurement management will work with procurement staff to pick out specific schooling throughout the fiscal year as they emerge or become available. Advanced staff training is critical to Advancing the 2016 Commission Annual Action Plan (CAAP) of procurement modernization.

The total requested is based on the necessary schools/courses for:

One (1) Procurement Specialist I: \$600
 Four (4) Procurement Specialist II: \$5,100
 One (1) Admin Assistant I: \$1,100
 Two (2) Senior Procurement Specialists: \$2,000
 One (1) Assistant Manager: \$1,000
 One (1) Manager of Procurement: \$700

(For New Position Request) Can this function be better / more efficiently performed by a third party? Why or Why Not?

Performance Measures:

Measure Type	Request Description	FY 2017 Target	FY 2018 Target	FY 2018 Target with Modification
ClearPoint	N/A	N/A	N/A	N/A

Strategic Connections:

Cylinder: Internal Support

Goal:

Be a leader government organization, managing resources wisely and sustainably

Objective:

Achieve excellent procurement services through technological advancements, improved procedures, and outreach programs

Source of Justification:

Not identified in an approved plan

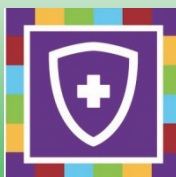
Position Requests:

PosType	JobCode	Job Description
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Expenditure Amounts:

One Time Expense	Expenditure Amt. Requested:	Job Description	Index Code	Sub Object	SubObject Title
<input checked="" type="checkbox"/>	2,050	Certification Training	FIN080808	4101	CERTIFICATION TRAIN
<input checked="" type="checkbox"/>	10,500	Schools	FIN080808	4116	SCHOOLS
	12,550	Total Expenditure			

Descriptions & Line Items By Division



Finance Department

Administration

Division Description

The Administration division safeguards the City's assets, executes its financial affairs, and provides for the long-term financial stability, integrity, and accountability of resources. This is achieved by sharing information as well as promoting and adopting sound fiscal and operational practices. In addition, the division oversees the City's investment portfolio, which is currently estimated at \$500 million.

FY 2017 Major Accomplishments

- Conducted Actuarial Audits to monitor the accuracy of actuarial services performed on behalf of the pension plans.
- Completed contract negotiations and began implementation of the citywide ERP system to improve the City's financial oversight and reporting capabilities.
- Successfully negotiated a new merchant services agreement with Wells Fargo Bank yielding 66 basis points (as of March 2017) in earnings credit to offset the City's credit card processing fees.
- Implementation of a Citywide PCI compliance process.

FY 2018 Major Projects and Initiatives

- Multi-year implementation of the Citywide Enterprise Resource Planning (ERP) system to improve the City's financial oversight and reporting capabilities. Implementation of this new system will also increase financial transparency citywide.



STRATEGIC OBJECTIVES AND PERFORMANCE MEASURES

- Ensure sound fiscal management

Department Objective	Performance Measures	FY 2015 Actual	FY 2016 Actual	FY 2017 Target	FY 2017 Projection	FY 2018 Target
Increase governmental financial accountability	Bond ratings evaluation by National Bond Rating Agency: General Obligation ¹	AA+	AA+	AA+	AA+	AA+
	Bond ratings evaluation by National Bond Rating Agency: Revenue ¹	AA+	AA+	AA+	AA+	AA+
Ensure sound fiscal management	General Fund cash and investments as a percentage of current liabilities ²	465.84%	464.7%	500%	465%	450%

¹Standard and Poor's Bond Rating Agency.

²This measure is benchmarked by the Florida Auditor General. The FY 2015 reported average is 410.24% for municipalities with population >150,000.

**Finance Department - General Fund
Expenses by Division**

Administration - Expenditures

Subobject	FY 2016 Actual	FY 2017 Amended	FY 2017 Year-to- Date as of 03/31/2017	FY 2017 Estimate	FY 2018 Department Requested	FY 2018 Budget Recommended	FY 2017 Amended vs. FY 2018 Recommended	FY 2017 Amended vs. FY 2018 Recommended (%) Different)	Department Basis of Projected Expense
1101 Permanent Salaries	404,577	452,478	219,850	448,682	445,485	445,485	(6,993)	(2%)	
1110 Sick Conv to Cash	3,945	0	0	4,000	4,000	-	-	0%	
1113 Vac Mgmt Conv	9,910	-	8,139	8,139	7,500	-	-	0%	
1119 Payroll Accrual	4,052	-	(8,256)	(8,256)	-	-	-	0%	
1201 Longevity Pay	4,559	4,823	4,823	4,823	6,302	6,302	1,479	31%	
1401 Car Allowances	8,580	9,360	4,680	9,360	9,360	9,360	-	0%	
1407 Expense Allowances	1,600	2,400	1,200	2,400	2,400	2,400	-	0%	
1413 Cellphone Allowance	2,540	2,640	1,560	3,120	3,120	3,120	480	18%	
1501 Overtime 1.5X Pay	43	-	323	634	655	-	-	0%	
1604 Direct Labor Credits	-	0	0	0	-	-	-	0%	
1707 Sick Termination Pay	-	0	0	0	-	-	-	0%	
1710 Vacation Term Pay	-	0	0	0	-	-	-	0%	
1801 Core Adjustments	0	0	0	3,426	0	5,348	5,348	0%	Merit increases
2104 Mileage Reimburse	11	0	0	0	20	20	20	0%	
2119 Wellness Incentives	500	500	1,000	1,000	500	500	-	0%	
2204 Pension - General Emp	44,090	49,296	49,296	49,296	37,818	37,818	(11,478)	(23%)	
2299 Pension - Def Cont	17,878	25,380	11,361	23,928	24,571	24,571	(809)	(3%)	
2301 Soc Sec/Medicare	26,920	29,689	12,890	30,010	30,015	30,015	326	1%	
2307 Year End FICA Accrual	145	-	(336)	(336)	-	-	-	0%	
2404 Health Insurance	29,284	37,873	19,550	38,852	38,608	38,608	735	2%	
2410 Workers' Comp	10,457	9,907	4,953	9,907	9,907	9,907	-	0%	
9237 Transfer to Special Obligatio	279,702	321,200	160,600	321,200	321,200	299,613	(21,587)	(7%)	
Personal Services	848,793	945,546	491,633	950,185	941,461	913,067	(32,479)	(3%)	
3216 Costs/Fees/Permits	120	-	126	126	-	120	120	0%	Parking permits
3231 Food Services	232	200	83	200	200	200	-	0%	Audit Advisory Board Meetings
3299 Other Services	1,592	-	198	198	-	-	-	0%	
3404 Components/Parts	-	0	0	0	-	-	-	0%	
3428 Bldg Rep & Maint	-	0	0	0	-	-	-	0%	
3628 Telephone/Cable Tv	571	450	433	450	1,155	1,155	705	157%	
3904 Books & Manuals	-	300	-	300	300	-	(300)	(100%)	
3907 Data Proc Supplies	618	500	-	500	500	500	-	0%	
3925 Office Equip < \$5000	1,358	-	-	2,000	2,000	-	-	0%	
3928 Office Supplies	287	-	283	283	-	-	-	0%	
3931 Periodicals & Mag	408	750	206	750	750	500	(250)	(33%)	Wall Street Journal subscription; Unannounced periodicals and magazines.
3999 Other Supplies	532	0	0	0	-	-	-	0%	
4101 Certification Train	1,154	2,000	411	1,500	3,500	2,000	-	0%	Certified Public Purchasing Officer (CPPO), Director; Certified Treasury Professional (CTP), Deputy Director
4104 Conferences	6,296	9,400	1,641	7,200	9,400	9,400	-	0%	National Institute of Governmental Purchasing Conference (NIGP), Finance Director; Florida Government Finance Officers Association (FGFOA), Director & Deputy Director; Government Finance Officers Association (GFOA), Director; Florida Association of Public Procurement Officials (FAPPO), Deputy Director
4110 Meetings	185	400	205	400	400	400	-	0%	Lunch and Dinner Meetings - Finance Director and Deputy Directors
4113 Memberships/Dues	295	1,260	580	1,755	1,815	1,815	555	44%	Finance & Deputy Directors GFOA, FGFOA, South Florida Government Finance Officers Association (SFGFOA); Finance Director, SE FL Chapter of NIGP; Association of Fundraising Professionals (AFP), Deputy Director; International City/County Managment Association, (ICMA); Professional Association for the Commercial Card & Payment Industry (NAPCP)
4116 Schools	0	2,400	-	960	2,400	2,400	-	0%	GFOA School of Governmental Finance
4120 Professional Development					6,545			0%	
4355 Servchg-Print Shop	48	200	28	350	350	350	150	75%	
4404 Fidelity Bonds	0	5,079	2,540	5,079	5,079	5,079	-	0%	
4407 Emp Proceedings	3,892	16,240	8,120	16,240	16,240	16,240	-	0%	
4410 General Liability	22,379	25,867	12,933	25,867	25,867	25,867	-	0%	
4431 Pub Officials Liab	4,192	3,680	1,840	3,680	3,680	3,680	-	0%	
Operating Expenses	44,160	68,726	29,626	67,838	80,181	69,706	980	1%	
Division Total	892,953	1,014,272	521,259	1,018,023	1,021,642	982,773	(31,499)	(3%)	

Finance Department

Accounting and Financial Reporting

Division Description

The Accounting and Financial Reporting division ensures that financial transactions are properly recorded in accordance with Generally Accepted Accounting Principles (GAAP) and the Governmental Accounting Standards Board (GASB). The division is responsible for providing departments and the public with timely financial information to ensure accuracy, accountability, and transparency. The division processes payroll in-house bi-weekly for employees, monthly retirement payments for retirees, and weekly vendor payments. The division is responsible for monitoring capital and non-capital project expenditures along with maintaining fixed assets records. The division also reconciles bank and trust accounts. Financial data is generated for a number of audiences using a variety of reporting mechanisms. The City Manager's Office monthly financial reports, quarterly payroll tax reports for the federal government, the State of Florida Annual Financial Report, the Annual Single Audit Report, the Popular Annual Financial Report (PAFR), and the Comprehensive Annual Financial Report (CAFR) are developed by the division.

FY 2017 Major Accomplishments

- Trained timekeepers in the Kronos & Cyborg timekeeping training and certification program to help ensure all employees are paid on time and accurately.
- Implemented GASB Statement No. 72 - Fair Value Measurement and Application.
- Updated Purchasing Card Policy and implemented electronic receipt housing.
- Procured and implemented software to help provide accurate, up-to-date, comprehensive and timely financial reports.
- Re-launched the E-Payables enrollment campaign and successfully enrolled 51 additional e-payables vendors with an estimated spend of \$8.5 million.
- Selected an external audit firm to prepare the City's annual Financial Reports.

FY 2018 Major Projects and Initiatives

- Implementation of mandated GASB Statements:
 - GASB Statement No. 74 - Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans.
 - GASB Statement No. 77 - Tax Abatement Disclosures.
 - GASB Statement No. 79 - Certain External Investment Pools and Pool Participants.
- Upgrade the Kronos timekeeping system to implement a Citywide 9 day, 80 hour work schedule, if approved by City Manager.
- ERP Implementation including general ledger, payroll, accounts payable and reconciliations modules.
- Improved process to audit P-card purchases on a monthly basis versus the current quarterly basis to help safeguard the City's assets in a timely manner.

Finance Department

Accounting and Financial Reporting, continued



STRATEGIC OBJECTIVES AND PERFORMANCE MEASURES

- Ensure sound fiscal management

Department Objective	Performance Measures	FY 2015 Actual	FY 2016 Actual	FY 2017 Target	FY 2017 Projection	FY 2018 Target
Ensure accurate and prompt financial reporting	Number of accounts payable checks issued	12,811	12,881	12,754	12,754	12,754
	Percentage of total payments that are electronic ¹	12.6%	15.7%	15%	16.6%	18%

¹ FY2015 and FY2016 were adjusted to exclude OPEB payments originally processed in Accounts Payable and are now processed in Payroll.

**Finance Department - General Fund
Expenses by Division**

Central Accounting - Expenditures

Subobject	FY 2016 Actual	FY 2017 Amended	FY 2017 Year-to-Date as of 03/31/2017	FY 2017 Estimate	FY 2018 Department Requested	FY 2018 Budget Recommended	FY 2017 Amended vs. FY 2018 Recommended	FY 2017 Amended vs. FY 2018 Recommended (% Different)	Department Basis of Projected Expense
1101 Permanent Salaries	1,065,031	1,061,206	511,354	1,033,756	1,090,033	1,090,033	28,827	3%	
1104 Temporary Salaries	-	25,490	-	19,795	25,490	26,510	1,020	4%	Temporary Accounting Clerk
1107 Part Time Salaries	26,095	-	8,632	5,695	-	-	-	0%	
1110 Sick Conv to Cash	2,025	0	0	0	-	-	-	0%	
1113 Vac Mgmt Conv	7,837	-	8,150	8,150	-	-	-	0%	
1119 Payroll Accrual	7,596	-	(20,291)	(20,291)	-	-	-	0%	
1201 Longevity Pay	10,023	11,047	10,509	10,509	11,662	11,662	615	6%	
1316 Upgrade Pay	474	-	313	313	-	-	-	0%	
1401 Car Allowances	8,250	9,000	4,500	9,000	9,000	9,000	-	0%	
1407 Expense Allowances	7,000	7,200	3,600	7,200	7,200	7,200	-	0%	
1413 Cellphone Allowance	1,580	2,160	1,080	2,160	2,160	2,160	-	0%	
1501 Overtime 1.5X Pay	129	300	10	300	300	312	12	4%	
1707 Sick Termination Pay	2,169	0	0	0	-	-	-	0%	
1710 Vacation Term Pay	5,912	0	0	0	-	-	-	0%	
1801 Core Adjustments	0	0	0	1,792	0	2,399	2,399	0%	Merit increases
2119 Wellness Incentives	3,000	2,000	2,500	2,500	3,000	3,000	1,000	50%	
2204 Pension - General Emp	164,414	170,674	170,674	170,674	118,934	118,934	(51,740)	(30%)	
2299 Pension - Def Cont	42,116	41,830	21,657	43,242	48,553	48,553	6,723	16%	
2301 Soc Sec/Medicare	81,127	83,341	39,402	80,717	85,686	85,686	2,345	3%	
2304 Supplemental FICA	-	0	0	0	0	2,052	2,052	0%	
2307 Year End FICA Accrual	599	-	(1,522)	(1,522)	-	-	-	0%	
2404 Health Insurance	143,246	135,197	66,356	127,051	134,438	134,438	(759)	(1%)	
Personal Services	1,578,624	1,549,445	826,925	1,501,042	1,536,456	1,541,939	(7,506)	(0%)	
3101 Acct & Auditing	97,299	96,805	67,678	96,805	96,805	96,805	-	0%	External Audit fees - Crowe Horwath
3199 Other Prof Serv	22,250	52,630	21,630	21,630	18,000	18,000	(34,630)	(66%)	Governmental Accounting Standards Board (GASB) 45, 68 & 74
3210 Clerical Services	-	0	0	0	0	0	-	0%	
3216 Costs/Fees/Permits	1,230	1,350	-	1,350	1,500	1,500	150	11%	Comprehensive Annual Financial Report (CAFR) & Popular Annual Financial Report (PAFR) Award Fees
3299 Other Services	9,000	9,000	-	9,000	15,000	15,000	6,000	67%	Paperless Pay Corp. Electronic Payroll Advice System; Paperless Pay Corp Electronic W-2 forms; CAFR Online
3304 Office Equip Rent	3,188	2,200	1,152	2,882	2,500	2,500	300	14%	Toshiba copier Lease & copies; Toshiba Business Solutions copy
3404 Components/Parts	85	0	0	0	-	-	-	0%	
3407 Equip Rep & Maint	179	0	0	0	-	-	-	0%	
3428 Bldg Rep & Maint	-	0	0	0	-	-	-	0%	
3516 Printing Serv - Ext	-	0	0	0	0	0	-	0%	
3613 Special Delivery	-	-	12	12	-	-	-	0%	
3616 Postage	0	-	8	0	0	0	-	0%	
3628 Telephone/Cable Tv	278	-	216	435	578	578	578	0%	Mobile Data Hotspot Devices
3904 Books & Manuals	-	250	-	250	260	260	10	4%	Governmental Accounting, Auditing, & Financial Reporting (GAAFR)
3907 Data Proc Supplies	1,222	1,200	557	1,200	1,200	1,200	-	0%	Printer Support
3925 Office Equip < \$5000	3,390	0	0	225	7,200	-	-	0%	
3928 Office Supplies	16,157	12,000	7,489	12,000	12,000	12,000	-	0%	
3999 Other Supplies	492	1,000	56	1,000	1,675	1,675	675	68%	Fixed asset tags; Giveaways for Neighborhood Support Night; Shirts
4101 Certification Train	1,279	2,300	1,117	2,300	3,160	2,300	-	0%	Certified Governmental Finance Officer Exam (CGFO); Certified Government Financial Manager (CGFM) Exam & Materials; Payroll certification training
4104 Conferences	1,356	5,100	2,138	5,100	4,050	5,100	-	0%	Florida Government Finance Officers Association (FGFOA); Government Finance Officers Association
4110 Meetings	185	500	150	500	200	500	-	0%	South Florida Government Finance Officers Association (SFGFOA) Quarterly meetings and events.
4113 Memberships/Dues	2,599	2,300	1,070	2,300	2,213	2,300	-	0%	GFOA; Association of Government Accountants (AGA); FGFOA; South Florida Government Finance Officers Association (SFGFOA); International Association of Administrative Professionals (IAAP); Institute of Financial Operations (IFO) Group renewal; American Payroll Association

**Finance Department - General Fund
Expenses by Division**

Central Accounting - Expenditures

Subobject	FY 2016 Actual	FY 2017 Amended	FY 2017 Year-to-Date as of 03/31/2017	FY 2017 Estimate	FY 2018 Department Requested	FY 2018 Budget Recommended	FY 2017 Amended vs. FY 2018 Recommended	FY 2017 Amended vs. FY 2018 Recommended (% Different)	Department Basis of Projected Expense
4116 Schools	549	5,300	1,537	5,300	7,520	5,300	-	0%	FGFOA; UNC Pembroke Governmental Accounting Seminar; Enterprise Fund Accounting; National Seminars Training; Lorman Education Services webinars (Mistake-Free Grammar and Proofreading; Creative Leadership for Managers; Supervisors and Team Leaders; Master the Art of Working with People; 60 Minutes of Outlook Secrets; Strengthening your People Skills); Microsoft Excel Basics
4120 Professional Development					5,785	-		0%	
4355 Servchg-Print Shop	3,693	5,000	445	5,000	5,000	5,000	-	0%	CAFR, PAFR
5604 Writeoff A/R & Other	-	0	0	0	-	-	-	0%	
Operating Expenses	164,431	196,935	105,256	167,289	184,646	170,018	(26,917)	(14%)	
Division Total	1,743,056	1,746,380	932,182	1,668,331	1,721,102	1,711,957	(34,423)	(2%)	

Finance Department

Treasury

Division Description

The Treasury division manages the City's estimated \$500 million investment portfolio, which includes over \$100 million in cash equity. The division also oversees the debt management and revenue tracking functions. The division facilitates the City's debt issuances and assists in obtaining credit ratings. It works with external advisors, investment managers, bond counsel, and financial advisors to ensure compliance with securities regulations. The division is also responsible for recording and reporting revenue properly, accurately, and timely in the City's accounting system. Reporting mechanisms include the Quarterly Investment Report to the City Commission and annual Bondholder's Report.

FY 2017 Major Accomplishments

- Reviewed Investment Advisor's contract for compliance and market successes.
- Executed Energy Savings Capital Lease to finance the acquisition, construction and installation of energy conservation measures designed to generate cost savings for the City.
- Implemented a Comprehensive Debt Management Policy which affirms the City's commitment to strong financial management practices, including maintaining the financial viability of the City, and the full and timely repayment of all borrowings.
- Internal management of the City's Other Post-Employment Benefits (OPEB) portfolio which enables the City to strategically redirect financial resources in the amount of \$25,000-\$35,000 annually.
- Created and implemented a Citywide cash management policy to ensure that the City maintains adequate levels of cash to meet operational requirements and to obtain maximum yields on short-term investments of pooled, idle cash.
- Implemented Sympro Software to streamline debt and investment operations.
- Created a self-directed investment account that enables Treasury to independently execute securities trading and portfolio management.

FY 2018 Major Projects and Initiatives

- Implement the City's Operating Cash Investment Plan designed to safely generate additional revenue for the City by scheduling investment maturities with expected City cash needs.
- Evaluate Investment Managers' performance for market success.
- Implement new Lockbox provider's contract.
- Implement new Investment Advisor's contract.
- Review and update the City's Investment Policy.
- ERP Implementation including accounts receivable, cash receipting and grant management modules.

Finance Department

Treasury, continued



STRATEGIC OBJECTIVES AND PERFORMANCE MEASURES

- Ensure sound fiscal management

Department Objective	Performance Measures	FY 2015 Actual	FY 2016 Actual	FY 2017 Target	FY 2017 Projection	FY 2018 Target
Manage and administer the City's cash management and investment strategies	Short term and cash portfolio yield	.05%	.12%	.15%	.15%	.2%
	Average long term portfolio yield	1.23%	1.42%	0.9%	0.9%	1.05%
	General obligations debt per capita ¹	214.25%	192.4%	177.09%	177.09%	171.29%

¹2017 and 2018 projections/targets utilize 2016 population estimates.

**Finance Department - General Fund
Expenses by Division**

Treasury - Expenditures

Subobject	FY 2016 Actual	FY 2017 Amended	FY 2017 Year-to-Date as of 03/31/2017	FY 2017 Estimate	FY 2018 Department Requested	FY 2018 Budget Recommended	FY 2017 Amended vs. FY 2018 Recommended	FY 2017 Amended vs. FY 2018 Recommended (% Different)	Department Basis of Projected Expense
1101 Permanent Salaries	540,081	623,427	270,596	562,097	644,809	644,809	21,382	3%	
1107 Part Time Salaries	0	-	7,037	7,037	-	-	-	0%	
1110 Sick Conv to Cash	1,475	-	3,912	3,912	4,000	-	-	0%	
1113 Vac Mgmt Conv	3,988	-	4,862	4,862	5,000	-	-	0%	
1116 Comp Absences	5,509	-	(5,509)	(5,509)	-	-	-	0%	
1119 Payroll Accrual	2,585	-	(8,670)	(8,670)	-	-	-	0%	
1201 Longevity Pay	6,870	7,875	7,894	7,894	8,349	8,349	474	6%	
1401 Car Allowances	5,500	6,000	2,250	5,250	6,000	6,000	-	0%	
1407 Expense Allowances	4,840	6,240	2,720	5,280	6,240	6,240	-	0%	
1413 Cellphone Allowance	550	600	300	900	1,200	1,200	600	100%	
1501 Overtime 1.5X Pay	-	-	152	500	500	-	-	0%	
1707 Sick Termination Pay	25	0	0	0	-	-	-	0%	
1710 Vacation Term Pay	1,106	-	6,128	6,128	-	-	-	0%	
1801 Core Adjustments	0	0	0	3,576	480	(5,391)	(5,391)	0%	
2107 Moving Expense	0	-	2,500	0	0	0	-	0%	
2119 Wellness Incentives	2,500	2,000	1,000	2,000	2,500	2,500	500	25%	
2199 Other Emp Bene	0	3,000	-	-	-	-	(3,000)	(100%)	
2204 Pension - General Emp	63,092	131,165	131,165	131,165	84,448	84,448	(46,717)	(36%)	
2299 Pension - Def Cont	16,169	22,126	6,392	14,723	22,856	22,856	730	3%	
2301 Soc Sec/Medicare	40,977	48,169	22,275	45,095	50,996	50,996	2,827	6%	
2307 Year End FICA Accrual	669	-	(1,096)	(1,096)	-	-	-	0%	
2404 Health Insurance	55,807	57,979	26,681	41,681	49,303	49,303	(8,676)	(15%)	
Personal Services	751,742	908,581	480,589	826,824	886,681	871,310	(37,271)	(4%)	
3113 Fin & Bank Serv	27,845	30,597	7,093	32,000	32,000	32,000	1,403	5%	Wells Custody and Other Postemployment Benefits (OPEB) deposit tickets; deposit ticket bags
3114 Bank Analysis Fees	247,572	234,828	58,203	195,000	140,000	140,000	(94,828)	(40%)	Wells Fargo commercial banking analysis fees
3116 Invest Mgmt Serv	270,667	488,645	133,440	416,000	362,000	362,000	(126,645)	(26%)	Consultant fees
3199 Other Prof Serv	11,249	19,500	6,000	12,000	12,000	12,000	(7,500)	(38%)	Financial advisor
3216 Costs/Fees/Permits	191	105	186	661	580	580	475	452%	Certified Public Accountant and Registered Investment Advisor license renewals
3404 Components/Parts	-	100	-	-	-	-	(100)	(100%)	
3407 Equip Rep & Maint	-	0	0	0	-	-	-	0%	
3613 Special Delivery	-	0	0	0	-	-	-	0%	
3616 Postage	1,429	1,600	641	1,300	1,300	1,300	(300)	(19%)	
3904 Books & Manuals	-	300	-	800	600	300	-	0%	Governmental Accounting, Auditing and Financial Reporting (GAAFR) and Debt publications
3907 Data Proc Supplies	622	400	-	400	400	400	-	0%	
3925 Office Equip < \$5000	1,076	0	0	0	7,200	-	-	0%	
3928 Office Supplies	2,252	2,500	1,222	2,500	2,500	2,500	-	0%	
3999 Other Supplies	-	-	806	806	0	0	-	0%	
4101 Certification Train	3,599	950	2,266	1,669	2,450	950	-	0%	Certified Government Finance Officer (CGFO) webinar, Exam, application, hotel, travel; Certified Treasury Professional (CTP)
4104 Conferences	2,456	3,800	-	7,030	5,860	3,800	-	0%	Florida Government Finance Officers Association (FGFOA) conference - Two Accountants; Government Investment Officers Association (GIOA) conference; Housing & Urban Development (HUD) training and travel
4110 Meetings	30	380	-	380	380	380	-	0%	South Florida Government Finance Officers Association (SFGFOA) dinner meetings, ethic training, investment trainings and holiday event
4113 Memberships/Dues	1,145	1,580	495	1,920	1,930	1,580	-	0%	FGFOA; SFGFOA; Government Finance Officers Association (GFOA); GIOA; National Association of Black Accountants (NABA)
4116 Schools	268	3,150	205	135	1,145	3,150	-	0%	GFOA Boot Camp
4120 Professional Development					3,248	-		0%	
4355 Servchg-Print Shop	11	100	49	100	100	100	-	0%	
5604 Writeoff A/R & Other	3	0	0	0	-	-	-	0%	
Operating Expenses	570,414	788,535	210,605	672,701	573,693	561,040	(227,495)	(29%)	
Division Total	1,322,156	1,697,116	691,194	1,499,525	1,460,374	1,432,350	(264,766)	(16%)	

Finance Department

Procurement Services

Division Description

The Procurement Services division assists all City departments with the purchase of goods and services. Per Section 2-171 through 2-191 of the City's Code of Ordinances, it is necessary that commodities and contractual services of suitable standards and in sufficient quantities be available as needed and that such items be purchased at the best prices available, consistent with City standards of service and quality.

FY 2017 Major Accomplishments

- Procurement Modernization continuation (FY 2016 Commission Annual Action Plan Project).
 - Continued implementation of professional improvement recommendations from the study conducted by the National Institute of Governmental Purchasing (NIGP).
 - Continue to develop a strategic, professional, and best value-based sourcing organization.
 - Revised the City's Procurement Code and Procurement Manual.
- Continued implementation of vendor performance evaluations.
- Expanded professional development, crucial to the continuance of an exemplary procurement operation.
- Revised solicitation and contract templates for consistency and ease of use.

FY 2018 Major Projects and Initiatives

- Initiate implementation of ERP/Procurement modules.
- Expansion of vendor performance evaluations Citywide via ERP.
- Expand the use of spend analysis to assist in strategic procurement decisions.

Finance Department

Procurement Services, continued



STRATEGIC OBJECTIVES AND PERFORMANCE MEASURES

- Achieve excellent procurement services through technological advancements, improved procedures and outreach programs

Department Objective	Performance Measures	FY 2015 Actual	FY 2016 Actual	FY 2017 Target	FY 2017 Projection	FY 2018 Target
Increase usage of the City's Purchasing (P)-cards	Net P-card rebates	\$571,123	\$702,322	\$550,000	\$600,000	\$600,000
	P-card purchase dollar amount (includes E-payable payments)	\$41,762,155	\$43,804,526	\$44,000,000 ¹	\$40,000,000	\$45,000,000
	P-card volume as a percentage of all purchases	29%	37%	32%	34%	34%
Achieve excellent procurement services	Number of Non-Competitive Purchase Order	*	437	Decrease	430	400

*This is a newly identified performance measures. Historical information may not be available.

¹FY2017 target was amended based on FY2016 actual performance.

**Finance Department - General Fund
Expenses by Division**

Procurement - Expenditures

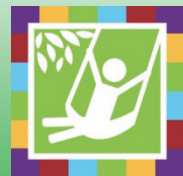
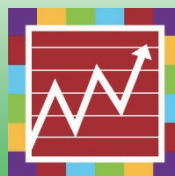
Subobject	FY 2016 Actual	FY 2017 Amended	FY 2017 Year-to-Date as of 03/31/2017	FY 2017 Estimate	FY 2018 Department Requested	FY 2018 Budget Recommended	FY 2017 Amended vs. FY 2018 Recommended	FY 2017 Amended vs. FY 2018 Recommended (% Different)	Department Basis of Projected Expense
1101 Permanent Salaries	847,405	1,012,381	438,775	908,144	1,074,131	1,074,131	61,750	6%	
1104 Temporary Salaries	-	0	0	0	0	0	-	0%	
1107 Part Time Salaries	-	0	0	0	-	-	-	0%	
1113 Vac Mgmt Conv	3,908	-	2,592	2,592	-	-	-	0%	
1119 Payroll Accrual	7,786	-	(16,824)	(16,824)	-	-	-	0%	
1201 Longevity Pay	10,264	7,795	11,059	11,059	11,854	11,854	4,059	52%	
1401 Car Allowances	10,000	14,750	6,000	12,000	15,000	15,000	250	2%	
1407 Expense Allowances	6,280	8,640	3,680	7,200	8,640	8,640	-	0%	
1413 Cellphone Allowance	2,390	2,000	1,660	3,220	3,120	3,120	1,120	56%	
1501 Overtime 1.5X Pay	30	-	-	1,100	2,300	-	-	0%	
1701 Retirement Gifts	-	0	0	0	-	-	-	0%	
1707 Sick Termination Pay	8,887	0	0	0	-	-	-	0%	
1710 Vacation Term Pay	12,075	0	0	0	-	-	-	0%	
1799 Other Term Pay	0	27,269	-	27,269	-	-	(27,269)	(100%)	Employee term pay
1801 Core Adjustments	0	0	0	8,966	(127,102)	(141,451)	(141,451)	0%	Removal of temporary position approved in FY17 budget
2119 Wellness Incentives	1,500	1,500	1,500	1,500	1,500	1,500	-	0%	
2204 Pension - General Emp	130,985	91,140	91,140	91,140	72,182	72,182	(18,958)	(21%)	
2299 Pension - Def Cont	37,061	53,376	20,770	42,414	57,411	57,411	4,035	8%	
2301 Soc Sec/Medicare	66,226	79,729	33,802	71,366	85,123	85,123	5,394	7%	
2307 Year End FICA Accrual	638	-	(1,303)	(1,303)	-	-	-	0%	
2404 Health Insurance	103,036	112,286	53,268	101,547	120,157	120,157	7,871	7%	
Personal Services	1,248,470	1,410,866	646,119	1,271,391	1,324,316	1,307,667	(103,199)	(7%)	
3199 Other Prof Serv	81,436	0	0	0	-	-	-	0%	
3201 Ad/Marketing	-	0	0	0	-	-	-	0%	
3216 Costs/Fees/Permits	600	780	148	148	-	780	-	0%	Procurement award application fees; Notary renewal
3231 Food Services	364	200	347	300	300	300	100	50%	
3299 Other Services	44,088	48,000	47,503	48,000	48,000	48,000	-	0%	Spikes Cavell spend analysis; BidSync; SmartProcure
3304 Office Equip Rent	1,732	2,500	955	2,500	2,500	2,500	-	0%	Toshiba copier
3404 Components/Parts	-	0	0	0	-	-	-	0%	
3407 Equip Rep & Maint	-	0	0	0	0	0	-	0%	
3613 Special Delivery	7	0	0	0	-	-	-	0%	
3628 Telephone/Cable Tv	424	1,800	216	1,800	1,800	1,800	-	0%	Mobile Data Hot Spot Devices
3904 Books & Manuals	506	0	0	0	-	-	-	0%	
3907 Data Proc Supplies	3,118	0	0	0	500	-	-	0%	
3925 Office Equip < \$5000	2,494	3,100	167	6,500	3,100	600	(2,500)	(81%)	
3928 Office Supplies	4,478	6,500	2,068	6,500	6,500	6,500	-	0%	
3931 Periodicals & Mag	-	0	0	0	-	-	-	0%	
3999 Other Supplies	67	-	176	500	500	500	500	0%	
4101 Certification Train	1,020	540	820	540	650	540	-	0%	
4104 Conferences	4,533	12,300	389	12,300	12,300	12,300	-	0%	National Institute of Government Procurement (NIGP); Florida Association of Public Procurement Officials (FAPPO); FAPPO Fall Workshop; International Supply Management (ISM) Conferences
4110 Meetings	20	1,180	35	500	500	1,180	-	0%	Chapter meetings
4113 Memberships/Dues	2,010	1,370	692	1,370	1,370	1,370	-	0%	FAPPO for buyers; NIGP; NIGP Southeast Florida Chapter; NIGP Code
4116 Schools	2,285	13,400	285	13,400	13,400	3,500	(9,900)	(74%)	Purchasing courses
4120 Professional Development					4,000	-		0%	
4355 Servchg-Print Shop	313	400	69	400	400	400	-	0%	Business cards; Records requests
Operating Expenses	149,496	92,070	53,870	94,758	95,820	80,270	(11,800)	(13%)	
Division Total	1,397,965	1,502,936	699,989	1,366,149	1,420,136	1,387,937	(114,999)	(8%)	

**Finance Department - General Fund
Expenses by Division**

Business Tax - Expenditures

Subobject	FY 2016 Actual	FY 2017 Amended	FY 2017 Year-to-Date as of 03/31/2017	FY 2017 Estimate	FY 2018 Department Requested	FY 2018 Budget Recommended	FY 2017 Amended vs. FY 2018 Recommended	FY 2017 Amended vs. FY 2018 Recommended (% Different)	Department Basis of Projected Expense
1101 Permanent Salaries	144,799	156,343	71,594	146,182	145,732	145,732	(10,611)	(7%)	
1119 Payroll Accrual	1,645	-	(2,754)	(2,754)	-	-	-	0%	
1201 Longevity Pay	1,650	2,200	2,200	2,200	2,200	2,200	-	0%	
1501 Overtime 1.5X Pay	5,810	6,000	2,040	6,000	6,000	6,240	240	4%	
1601 Direct Labor Charges	-	0	0	0	-	-	-	0%	
2204 Pension - General Emp	13,150	44,364	44,364	44,364	23,579	23,579	(20,785)	(47%)	
2299 Pension - Def Cont	543	-	1,604	3,292	3,282	3,282	3,282	0%	
2301 Soc Sec/Medicare	10,997	12,129	5,459	11,321	11,316	11,316	(813)	(7%)	
2304 Supplemental FICA	0	0	0	0	0	477	477	0%	
2307 Year End FICA Accrual	142	-	(220)	(220)	-	-	-	0%	
2404 Health Insurance	25,896	16,200	8,100	22,275	24,300	24,300	8,100	50%	
Personal Services	204,632	237,236	132,388	232,661	216,409	217,126	(20,110)	(8%)	
3107 Data Proc Serv	-	0	0	0	0	0	-	0%	
3113 Fin & Bank Serv	21,549	18,264	8,744	18,264	20,400	20,400	2,136	12%	Bill2Pay lockbox services (increased due to more owners paying online)
3216 Costs/Fees/Permits	1,270	-	2,480	-	-	-	-	0%	
3299 Other Services	25,746	46,575	10,868	46,575	23,805	23,805	(22,770)	(49%)	Collections agency
3407 Equip Rep & Maint	-	0	0	0	0	-	-	0%	
3428 Bldg Rep & Maint	-	600	-	600	600	-	(600)	(100%)	Fax & copier repair
3616 Postage	14,648	7,849	1,898	7,849	4,572	4,572	(3,277)	(42%)	8,000 renewal letters; 4,000 delinquent letters
3907 Data Proc Supplies	-	400	-	-	-	-	(400)	(100%)	
3925 Office Equip < \$5000	2,575	1,000	-	1,000	1,000	1,000	(1,000)	(100%)	
3928 Office Supplies	1,570	2,800	1,087	2,800	2,800	2,500	200	7%	Miscellaneous supplies; Neighbor Support Night
4101 Certification Train	-	0	0	-	-	-	-	0%	
4104 Conferences	1,238	4,655	184	3,000	3,000	4,655	-	0%	Florida Association of Business Tax Officials (FABTO) conference registration, hotel, food, and travel for Senior Customer Service Rep and Customer Service Rep II
4113 Memberships/Dues	125	480	425	425	200	480	-	0%	FABTO membership for a Clerk III, Customer Service Rep, and Senior Customer Service Rep
4116 Schools	-	1,000	-	1,000	1,000	1,000	-	0%	Word and Excel training for a Clerk III, Customer Service Rep, and Senior Customer Service Rep
4355 Servchg-Print Shop	8,699	6,100	596	6,100	6,100	8,200	2,100	34%	Printing, folding and inserting renewals and delinquent notices
4370 Servchg-Treasury	0	0	0	0	0	79,467	79,467	0%	
5604 Writeoff A/R & Other	4,502	0	0	-	-	-	-	0%	
Operating Expenses	81,921	89,723	26,281	87,613	63,477	146,079	55,856	62%	
Division Total	286,554	326,959	158,669	320,274	279,886	363,205	35,746	11%	

Finance Department Water and Sewer Fund



Finance Department - Water and Sewer Fund

Departmental Financial Summary

Financial Summary - Funding Source

	FY 2016 Actual	FY 2017 Amended	FY 2017 Year-to-Date as of 03/31/2017	FY 2017 Estimate	FY 2018 Department Request	FY 2018 Budget Recommended	FY 2017 Amended vs. FY 2018	Percent Difference
Water and Sewer Fund - 450	\$ 4,049,326	3,802,981	1,801,613	3,833,437	3,780,202	3,183,937	(619,044)	(16.3%)
Total Funding	4,049,326	3,802,981	1,801,613	3,833,437	3,780,202	3,183,937	(619,044)	(16.3%)

Financial Summary - Program Expenditures

	FY 2016 Actual	FY 2017 Amended	FY 2017 Year-to-Date as of 03/31/2017	FY 2017 Estimate	FY 2018 Department Request	FY 2018 Budget Recommended	FY 2017 Amended vs. FY 2018	Percent Difference
Utility Billing And Collections	4,049,326	3,802,981	1,801,613	3,833,437	3,780,202	3,183,937	(619,044)	(16.3%)
Total Expenditures	4,049,326	3,802,981	1,801,613	3,833,437	3,780,202	3,183,937	(619,044)	(16.3%)

Financial Summary - Category Expenditures

	FY 2016 Actual	FY 2017 Amended	FY 2017 Year-to-Date as of 03/31/2017	FY 2017 Estimate	FY 2018 Department Request	FY 2018 Budget Recommended	FY 2017 Amended vs. FY 2018	Percent Difference
Personal Services	1,739,487	1,709,110	886,987	1,726,699	1,747,527	1,744,175	35,065	2.1%
Operating Expenses	2,309,839	2,038,871	914,626	2,106,738	2,032,675	1,439,762	(599,109)	(29.4%)
Capital Outlay	-	55,000	-	-	-	-	(55,000)	(100.0%)
Total Expenditures	\$ 4,049,326	3,802,981	1,801,613	3,833,437	3,780,202	3,183,937	(619,044)	(16.3%)
<i>Full Time Equivalents (FTEs)</i>	<i>25.0</i>	<i>25.0</i>	<i>25.0</i>	<i>25.0</i>	<i>25.0</i>	<i>25.0</i>	<i>-</i>	<i>0.0%</i>

FY 2018 Major Variances

Personal Services

Decrease due to reduction in General Employee Pension allocation	\$ (36,387)
Increases in health insurance enrollments and merit increases	66,346

Operating Expenses

Increase due to equipment rental of two utility billing kiosks	58,800
Decrease in building repair and maintenance due to a one-time purchase in FY 2017	(27,188)
Decrease in indirect overhead expense due to updated cost allocation plan methodology	(578,913)

Capital Outlay

Decrease in computer equipment due to prior year encumbrances carried into Fiscal Year 2017.	(55,000)
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FY 2018 Budget Modification Requests



FY 2018 BUDGET MODIFICATION SUMMARY

Finance Department - 450 Water and Sewer Fund

Priority #	Request Type	Title of Request	# of Pos	Net Cost	Page #
1	Position - New	Reorganize area to maximize space for another position	0.00	14,000	38
2	Program - New	Increase water and sewer efficiency and delinquent account collections	1.00	63,215	39
3	Capital Outlay - New	LaserFiche	0.00	17,073	41
			1.00	\$94,288	

FY 2018 BUDGET MODIFICATION FORM**Finance - 450 Water and Sewer Operations**

Priority No: 1

Title of Request: Reorganize area to maximize space for another position

Request Type: Program - Revised

New Position(s) Requested:	Position(s) Eliminated:	Change in Part-Time:	Total Change in FTEs:
0.00	0.00	0.00	0.00

Basis of justification: Improvement, revenue generating, mandated, cost reduction, workload change. Please state what will be the consequence if this request is not funded?

The Finance - Water and Sewer Operations is looking to update a deteriorating call center by adding cubicles, chairs, desk dividers and white noise cancelling speakers. This will improve work production and neighbor quality telephone control in the call center. This will also boost employee confidence and morale toward the work environment.

In an effort to maximize work spaces, the call center area will be re-designed to create space for the Representatives from the drive-thru building currently utilized for utility payments. In an office of 27 people and everyone handling various neighbor issues, there is a need for noise control in the area where most neighbor calls are generated. If this request is not funded, the quality of the neighbor's phone experience with the City will not be improved, and the positions that need to be shifted from the outside deteriorating kiosk will be left without an appropriate work space.

(For New Position Request) Can this function be better / more efficiently performed by a third party? Why or Why Not?

Performance Measures:

Measure Type	Request Description	FY 2017 Target	FY 2018 Target	FY 2018 Target with Modification
Efficiency	average speed to answer phone calls	3	2	2
Effectiveness	total percentage of calls abandoned	20%	15%	15%

Strategic Connections:

Cylinder: Internal Support

Goal: Be a well-trained, innovative, and neighbor-centric workforce that builds community

Objective: Continuously improve and innovate communication and service delivery

Source of Justification: Not identified in an approved plan

Position Requests:

PosType	JobCode	Job Description
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Expenditure Amounts:

One Time Expense	Expenditure Amt. Requested:	Job Description	Index Code	Sub Object	SubObject Title
<input type="checkbox"/>	14,000	Cubicles - \$8,200; Chairs - \$1,800; Desk Dividers - \$1,500; White noise canceling speakers - \$2,500	FIN100101	3925	OFFICE EQUIP < \$5000
	14,000	Total Expenditure			

FY 2018 BUDGET MODIFICATION FORM

Finance - 450 Water and Sewer Operations



Priority No: 2

Title of Request: Increase water and sewer efficiency and delinquent account collections

Request Type: Program - New

New Position(s) Requested:	Position(s) Eliminated:	Change in Part-Time:	Total Change in FTEs:
1.00	0.00	0.00	1.00

Basis of justification: Improvement, revenue generating, mandated, cost reduction, workload change. Please state what will be the consequence if this request is not funded?

The Utility Billing and Collections Division of the Finance Department would like to see increased efficiency of work and procedures in the division, as well as a higher return on collections of delinquent accounts. In order to achieve this, the division is requesting a position to serve as a supervisor for customer service reps that are responsible for maintaining neighbor accounts and service.

The division would like a supervisory role for the cashiers who assist neighbors with connects, disconnects, payments and billing questions in order to enhance the neighbor experience with utility billing and collections. This staff person would create and implement processes and procedures for staff, schedule the staff workload, and train new team members so that current staff can focus on their work assignments, rather than be spread thin with various other functions that backlog workload and increase the wait time for neighbors. The functions of this position would assist in improving services to the community through less wait time for neighbors and more efficiency for employees. Having a staff person in this role would also allow for more time in collection of past due accounts that the current staff has difficulty in capturing due to the current workload.

(For New Position Request) Can this function be better / more efficiently performed by a third party? Why or Why Not?

This position is responsible for ensuring timely payments applied to the neighbor's accounts and timely responses to the neighbors' questions and concerns. This position requires knowledge of the City Code as it relates to Utility Billing and prior knowledge of the City's cash handling procedures.

Performance Measures:

Measure Type	Request Description	FY 2017 Target	FY 2018 Target	FY 2018 Target with Modification
ClearPoint	The number of neighbors assisted by Representatives	23,171	10,000	10,000
ClearPoint	Wait time (in minutes)	9	3	3
ClearPoint	Timely response time to neighbor's issues (in days)	60	14	14

Strategic Connections:

Cylinder: Internal Support

Goal: Be a well-trained, innovative, and neighbor-centric workforce that builds community

Objective: Continuously improve and innovate communication and service delivery

Source of Justification: Commission Annual Action Plan

Position Requests:

PosType	JobCode	Job Description
Add Position	0015A	SENIOR CUSTOMER SERV REP

Expenditure Amounts:

One Time Expense	Expenditure Amt. Requested:	Job Description	Index Code	Sub Object	SubObject Title
<input type="checkbox"/>	43,092	SENIOR CUSTOMER SERV REP	FIN100101	1101	PERMANENT SALARIES

<input type="checkbox"/>	3,297	SENIOR CUSTOMER SERV REP	FIN100101	2301	SOC SEC/MEDICARE
<input type="checkbox"/>	3,878	SENIOR CUSTOMER SERV REP	FIN100101	2299	PENSION - DEF CONT
<input type="checkbox"/>	8,100	SENIOR CUSTOMER SERV REP	FIN100101	2404	HEALTH INSURANCE
<input type="checkbox"/>	1,248		FIN100101	3907	DATA PROC SUPPLIES
		<i>User Software Licenses</i>			
<input type="checkbox"/>	300		FIN100101	3928	OFFICE SUPPLIES
		<i>Office Supplies</i>			
<input type="checkbox"/>	300		FIN100101	4101	CERTIFICATION TRAIN
		<i>Certifications and Training</i>			
<input checked="" type="checkbox"/>	3,000		FIN100101	3925	OFFICE EQUIP < \$5000
		<i>Computer; Telephone line</i>			
	63,215	Total Expenditure			

FY 2018 BUDGET MODIFICATION FORM**Finance - 450 Water and Sewer Operations**

Priority No: 3
 Title of Request: LaserFiche
 Request Type: Capital Outlay – New

New Position(s) Requested:	Position(s) Eliminated:	Change in Part-Time:	Total Change in FTEs:
0.00	0.00	0.00	0.00

Basis of justification: Improvement, revenue generating, mandated, cost reduction, workload change. Please state what will be the consequence if this request is not funded?

The Utility Billing Division is requesting funding in the amount of \$17,073 to implement LaserFiche. Most of the processes in the Finance Department are manual requiring hard copy documents to be routed for processing. The department handles thousands of pieces of paper a year. The records retention schedule from the State of Florida requires municipalities to maintain records anywhere from 1 to 50 years. Our team builders will be able to retrieve, organize, manage, and route documents in minutes. Acquiring LaserFiche will not only help the Finance Department become more efficient, it will also help other City department to retrieve documents without having to wait for someone in Finance to retrieve the documents for them.

(For New Position Request) Can this function be better / more efficiently performed by a third party? Why or Why Not?

Performance Measures:

Measure Type	Request Description	FY 2017 Target	FY 2018 Target	FY 2018 Target with Modification
ClearPoint	N/A	N/A	N/A	N/A

Strategic Connections:

Cylinder: Internal Support
Goal: Be a leader government organization, managing resources wisely and sustainably
Objective: Ensure sound fiscal management
Source of Justification: Not identified in an approved plan

Position Requests:

PosType	JobCode	Job Description
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Expenditure Amounts:

One Time Expense	Expenditure Amt. Requested:	Job Description	Index Code	Sub Object	SubObject Title
<input type="checkbox"/>	6,240	13 User Licenses	FIN100101	3907	DATA PROC SUPPLIES
<input type="checkbox"/>	1,498	User Licenses - Maintenance	FIN100101	3401	COMPUTER MAINT
<input type="checkbox"/>	915	Desktop Scanning License (Pack of 10)	FIN100101	3907	DATA PROC SUPPLIES
<input type="checkbox"/>	220	Desktop Scanning License (Pack of 10) - Maintenance	FIN100101	3401	COMPUTER MAINT
<input checked="" type="checkbox"/>	1,720	Scanner FI-7160 - 60 ppm	FIN100101	3925	OFFICE EQUIP < \$5000
<input type="checkbox"/>	4,480	Records Management Training - 2 sessions up to 10 people	FIN100101	3299	OTHER SERVICES



2,000

FIN040201

3299

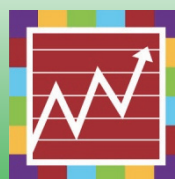
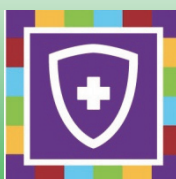
OTHER SERVICES

Records Management Travel Cost - 2 sessions up to 10 people

17,073

Total Expenditure

Descriptions & Line Items By Division



Finance Department

Utility Billing and Collection

Division Description

The Utility Billing and Collection division is responsible for the accurate and timely billing and collection of utility bills, special assessments, and miscellaneous account receivables on a monthly basis, as well as the annual billing and collection of the business tax renewable forms. Additional responsibilities include lien searches and applying liens to delinquent utility accounts. The division also provides the accurate posting of the City's cash collection and the timely upload to the City's Financial Accounting Management Information System (FAMIS). Utility Billing and Collection strives to deliver excellent customer support to neighbors paying for utility services and business taxes.

FY 2017 Major Accomplishments

- Acquired kiosks to help streamline the payment process. In addition, conducted a citywide analysis for the placement of kiosks for neighbor convenience.
- Implemented the First Call Resolution initiative in the Utility Billing and Collections Call Center in an effort to efficiently resolve neighbor's issues with the initial call, thereby reducing the number of calls.
- Procured and implemented a payment solution which offers more advanced technology for paying utility bills, such as pay by text.
- Offered an alternative method of contact by adding a web chat that will allow neighbors to chat live with a customer service representative to resolve their utility issues.
- Implemented the Applause system from Broward County, where liens and lien releases are submitted and received electronically.

FY 2018 Major Projects and Initiatives

- Provide e-billing for Business Tax renewals with the option to print the tax certificate after the full payment is made online.
- Revise and update the City Code of Ordinances as it relates to the billing of fire services and hydrant meters to add enforcement and better collection efforts which will minimize delinquency.
- Provide a satellite office for Utility Billing and Business Tax customers to relieve the traffic at City Hall.

Finance Department

Utility Billing and Collection, continued



STRATEGIC OBJECTIVES AND PERFORMANCE MEASURES

-Ensure sound fiscal management

Department Objective	Performance Measures	FY 2015 Actual	FY 2016 Actual	FY 2017 Target	FY 2017 Projection	FY 2018 Target
Maintain records of utility billing revenue collections	Percentage of uncollected utility bills	3.92 %	3.79%	3.5%	3.6%	3.4%
	Number of neighbors walking into lobby	N/A	23,171	22,000	22,000	20,000

**Finance Department - Water and Sewer Fund
Revenues**

Utility Billing and Collections - Revenues

Subobject	FY 2016 Actual	FY 2017 Amended	FY 2017 Year-to-Date as of 03/31/2017	FY 2017 Estimate	FY 2018 Department Requested	FY 2018 Budget Recommended	FY 2017 Amended vs. FY 2018 Recommended	FY 2017 Amended vs. FY 2018 Recommended (% Different)	Basis of Expense
N129 Other Income (Penalty Charges)	8,351	9,000	4,791	8,000	8,000	8,000	(1,000)	(11%)	
N181 Penalties From Other Municipalities	277	125	103	125	125	250	125	100%	
N553 Treasury/Utilities-Interfund Svc Chg	526,147	683,100	302,276	683,100	683,100	878,363	195,263	29%	Interfund service charges from the sanitation fund, stormwater fund and business tax division
N900 Miscellaneous Income	6	500	-	100	100	100	(400)	(80%)	
Debt Service	534,780	692,725	307,170	691,325	691,325	886,713	193,988	28%	
Division Total	4,584,106	4,495,706	2,108,783	4,523,860	4,471,527	4,070,650	(425,056)	(10%)	

**Finance Department - Water and Sewer Fund
Expenses by Division**

Utility Billing and Collections - Expenditures

Subobject	FY 2016 Actual	FY 2017 Amended	FY 2017 Year-to-Date as of 03/31/2017	FY 2017 Estimate	FY 2018 Department Requested	FY 2018 Budget Recommended	FY 2017 Amended vs. FY 2018 Recommended	FY 2017 Amended vs. FY 2018 Recommended (% Different)	Department Basis of Projected Expense
1101 Permanent Salaries	1,054,631	1,126,548	525,544	1,072,828	1,158,899	1,158,899	32,351	3%	
1110 Sick Conv to Cash	0	-	658	658	-	-	-	0%	
1113 Vac Mgmt Conv	0	-	902	902	0	-	-	0%	
1116 Comp Absences	-	0	0	0	-	-	-	0%	
1119 Payroll Accrual	8,274	-	(20,100)	(20,100)	-	-	-	0%	
1201 Longevity Pay	27,295	28,444	29,234	29,234	30,910	30,910	2,466	9%	
1316 Upgrade Pay	0	0	0	0	0	-	-	0%	
1401 Car Allowances	0	-	1,500	3,000	3,000	3,000	3,000	0%	
1407 Expense Allowances	880	960	160	720	960	960	-	0%	
1501 Overtime 1.5X Pay	10,352	10,000	3,676	10,000	10,000	10,400	400	4%	
1504 Overtime 1X Pay	0	-	60	60	-	-	-	0%	
1604 Direct Labor Credits	0	0	0	0	0	-	-	0%	
1707 Sick Termination Pay	1,228	0	0	2,000	-	-	-	0%	
1710 Vacation Term Pay	1,217	-	673	2,500	-	-	-	0%	
1801 Core Adjustments	0	0	0	80,562	0	(9,049)	(9,049)	0%	
2104 Mileage Reimburse	33	0	0	0	-	-	-	0%	
2119 Wellness Incentives	500	500	-	500	500	500	-	0%	
2204 Pension - General Emp	201,809	160,848	160,848	160,848	124,461	124,461	(36,387)	(23%)	
2299 Pension - Def Cont	35,559	44,476	19,294	37,844	44,580	44,580	104	0%	
2301 Soc Sec/Medicare	79,245	88,432	40,551	83,676	91,320	91,320	2,888	3%	
2304 Supplemental FICA	0	0	0	0	0	796	796	0%	
2307 Year End FICA Accrual	(3,324)	-	(1,456)	(1,456)	-	-	-	0%	
2404 Health Insurance	149,141	139,168	70,577	153,189	173,163	173,163	33,995	24%	
2410 Workers' Comp	3,833	3,569	1,785	3,569	3,569	3,569	-	0%	
9237 Transfer to Special Obligations	168,812	106,165	53,082	106,165	106,165	110,666	4,501	4%	
Personal Services	1,739,487	1,709,110	886,987	1,726,699	1,747,527	1,744,175	35,065	2%	
3107 Data Proc Serv	21,678	21,237	4,680	21,237	21,951	21,951	714	3%	Melissa Data; National Change of Addresses (NCOA); Cayenta Modifications (dashboard and reporting upgrades); NemoQ
3113 Fin & Bank Serv	29,167	40,000	19,392	40,000	40,000	40,000	-	0%	Bill2Pay lockbox services
3199 Other Prof Serv	-	0	0	0	-	-	-	0%	
3216 Costs/Fees/Permits	14,830	21,020	5,981	20,000	20,000	20,000	(1,020)	(5%)	Lien and lien Release Fees
3249 Security Services	9,249	12,932	4,852	12,932	14,488	14,488	1,556	12%	Micro-systems Security; Global; Drive-Thru Security
3299 Other Services	20,106	17,025	12,994	17,025	17,025	17,025	-	0%	Collection Agency Fees; Interactive Voice Response for utility customers
3304 Office Equip Rent	1,306	2,300	709	2,300	2,300	2,300	-	0%	Toshiba Copier rental
3310 Other Equip Rent	0	-	-	15,000	29,400	58,800	58,800	0%	Lease of four kiosks
3401 Computer Maint	137,989	147,810	39,396	133,770	134,552	134,552	(13,258)	(10%)	TeleWorks; Cognos; Oracle; Cayenta; AlertWorks; NemoQ; Cayenta reconciliation reports for installments (sewer connections removed from Community Plus system were added to Cayenta)
3404 Components/Parts	-	500	-	500	-	-	(500)	(100%)	
3407 Equip Rep & Maint	771	1,500	621	1,500	1,500	1,500	-	0%	Equipment repair (fax, copier, phones, and money counter); Money-counter maintenance
3428 Bldg Rep & Maint	1,789	27,188	11,635	95,115	-	-	(27,188)	(179%)	
3616 Postage	235,093	217,800	65,390	217,800	217,800	217,800	-	0%	Postage and permits for annual mailing of utility bills
3628 Telephone/Cable Tv	-	0	0	0	-	-	-	0%	
3907 Data Proc Supplies	1,986	2,000	437	2,000	-	-	(2,000)	(100%)	
3925 Office Equip < \$5000	6,175	11,400	668	11,400	17,500	3,500	(7,900)	(69%)	
3928 Office Supplies	34,474	34,500	13,024	34,500	34,500	34,500	-	0%	Envelopes #10 regular; Pre-printed return envelopes; Toner; Miscellaneous supplies; Neighbor Support Night; Customer Service Week
3999 Other Supplies	717	1,000	168	1,000	1,000	1,000	-	0%	Pitney Bowes money counter; Desktop scanner for check deposits
4104 Conferences	10,185	8,000	2,801	8,000	8,000	8,000	-	0%	Cayenta user conference for 2 employees in Atlantic City, NJ; Customer Service Week conference in May 2018
4113 Memberships/Dues	105	115	85	115	115	115	-	0%	Notary renewal
4116 Schools	370	1,000	-	1,000	1,000	1,000	-	0%	Excel training for 10 Utility Billing employees
4213 Retiree Health Bene	5,200	2,400	1,200	2,400	2,400	2,400	-	0%	
4304 Indirect Admin Serv	1,274,842	955,397	477,699	955,397	955,397	376,484	(578,913)	(61%)	
4343 Servchg-Info Sys	445,424	447,110	223,555	447,110	447,110	447,110	-	0%	
4355 Servchg-Print Shop	36,897	44,460	18,250	44,460	44,460	44,460	-	0%	Printing and stuffing of annual utility bills
4404 Fidelity Bonds	5,144	0	0	0	-	-	-	0%	
4407 Emp Proceedings	4,085	6,780	3,390	6,780	6,780	6,780	-	0%	
4410 General Liability	12,255	15,397	7,698	15,397	15,397	15,397	-	0%	
5604 Writeoff A/R & Other	0	0	0	0	0	-	-	0%	
Operating Expenses	2,309,839	2,038,871	914,626	2,106,738	2,032,675	1,469,162	(569,709)	(28%)	
6404 Computer Equipment	-	55,000	-	0	0	0	(55,000)	0%	
6599 Construction	-	0	0	0	0	0	-	0%	
Capital Outlay	-	55,000	-	-	-	-	(55,000)	0%	
Division Total	4,049,326	3,802,981	1,801,613	3,833,437	3,780,202	3,213,337	(589,644)	(16%)	

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